## Commonwealth honors Federal tax relief for Kentucky storm victims

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**FRANKFORT, Ky.**—Kentucky will honor recently announced IRS special tax relief for individuals in areas struck by the severe storms, tornadoes, flooding and mudslides that have plagued the state since May 26, 2004.

Under the provisions of KRS 131.081 (11), Kentucky honors federal extensions related to disaster relief for filing of income tax returns, including payment of tax due. This extension to file and pay taxes does not apply to sales, withholding and other type of taxes. However, taxpayers with disaster-related delays that have been assessed penalties for taxes other than income may contact the department to request a waiver of penalties.

The extension period for filing income ends August 13, 2004. Taxpayers are advised to label the top margin of the tax forms filed under this relief provision in large, red letters with the words "May Storms—Kentucky."

This special relief applies to affected taxpayers in 66 counties: Bell, Bourbon, Boyle, Breathitt, Breckinridge, Bullitt, Butler, Caldwell, Carroll, Casey, Christian, Clark, Clay, Crittenden, Edmonson, Elliott, Estill, Fayette, Floyd, Franklin, Garrard, Grayson, Hardin, Harlan, Hart, Henderson, Henry, Hopkins, Jefferson, Jessamine, Johnson, Knott, Knox, Laurel, Lawrence, Lee, Leslie, Letcher, Lincoln, Madison, Magoffin, Martin, McLean, Menifee, Montgomery, Morgan, Muhlenberg, Ohio, Oldham, Owen, Owsley, Perry, Pike, Powell, Pulaski, Rockcastle, Rowan, Scott, Shelby, Spencer, Trimble, Union, Webster, Whitley, Wolfe and Woodford.

Taxpayers requiring additional tax information or assistance may contact the Department of Revenue at (502) 564-4581.